

Vote Revenue

APPROPRIATION MINISTER(S): Minister of Revenue (M57), Minister of Research, Science and Innovation (M84)

DEPARTMENT ADMINISTERING THE VOTE: Inland Revenue Department (A10)

RESPONSIBLE MINISTER FOR INLAND REVENUE DEPARTMENT: Minister of Revenue

Details of Appropriations and Capital Injections

Annual Appropriations and Forecast Permanent Appropriations

Titles and Scopes of Appropriations by Appropriation Type	2022/23		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Departmental Output Expenses			
Services to Other Agencies RDA (M57) (A10) This appropriation is limited to the provision of services by Inland Revenue to other agencies, where those services are not within the scope of another departmental output expense appropriation in Vote Revenue.	1,524	300	1,824
Total Departmental Output Expenses	1,524	300	1,824
Departmental Other Expenses			
Residual activities following the transformation programme's substantive closure (M57) (A10) This appropriation is limited to residual activities consistent with Inland Revenue's transformation programme that still need to be completed following its substantive closure.	24,000	8,600	32,600
Total Departmental Other Expenses	24,000	8,600	32,600
Departmental Capital Expenditure			
Inland Revenue Department - Capital Expenditure PLA (M57) (A10) This appropriation is limited to the purchase or development of assets by and for the use of the Inland Revenue Department, as authorised by section 24(1) of the Public Finance Act 1989.	52,700	-	52,700
Total Departmental Capital Expenditure	52,700	-	52,700
Benefits or Related Expenses			
Best Start Tax Credit PLA (M57) (A10) This appropriation is limited to Best Start Tax Credits made to eligible recipients in accordance with section 185 of the Tax Administration Act 1994.	375,000	(51,000)	324,000
Child Support Payments PLA (M57) (A10) This appropriation is limited to child support payments to receiving carers incurred under section 140(2) of the Child Support Act 1991.	285,000	10,000	295,000
Family Tax Credit PLA (M57) (A10) Family Support payments made to beneficiaries and non-beneficiaries during the year (expenses incurred pursuant to section 185 of the Tax Administration Act 1994).	2,375,000	(210,000)	2,165,000
In-Work Tax Credit PLA (M57) (A10) This appropriation is limited to assistance for low to middle income families (expenses incurred pursuant to section 185 of the Tax Administration Act 1994).	545,000	(88,000)	457,000
KiwiSaver: Interest (M57) (A10) To enable the payment of interest on KiwiSaver contributions as set out in the KiwiSaver Act 2006.	2,000	(1,000)	1,000
KiwiSaver: Tax Credit (M57) (A10) This appropriation is limited to tax credits and residual KiwiSaver entitlements paid to KiwiSaver members in accordance with the Income Tax Act 2007 and KiwiSaver Act 2006.	1,028,000	20,000	1,048,000
Minimum Family Tax Credit PLA (M57) (A10) Extra payment made to families where at least one parent is working for salary or wages (expenses incurred pursuant to section 185 of the Tax Administration Act 1994).	17,000	(5,000)	12,000

	2022/23		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
Paid Parental Leave Payments (M57) (A10) This appropriation is limited to Paid Parental Leave Payments made to parents in accordance with the Parental Leave and Employment Protection Act 1987.	645,000	(10,000)	635,000
Total Benefits or Related Expenses	5,272,000	(335,000)	4,937,000
Non-Departmental Borrowing Expenses			
Environmental Restoration Account Interest PLA (M57) (A10) This appropriation is limited to interest on Environmental Restoration accounts, authorised by section 65ZH(1) of the Public Finance Act 1989.	1,400	700	2,100
Income Equalisation Interest PLA (M57) (A10) This appropriation is limited to interest on Income Equalisation Reserve Scheme accounts held by taxpayers in the farming, fishing or forestry industries, authorised by section 65ZH(1) of the Public Finance Act 1989.	7,000	2,000	9,000
Total Non-Departmental Borrowing Expenses	8,400	2,700	11,100
Non-Departmental Other Expenses			
Cost of Living payment (M57) (A10) This appropriation is limited to payments to individuals to address the cost of living in accordance with Cabinet decisions.	800,000	(94,000)	706,000
Impairment of Debt and Debt Write-Offs (M57) (A10) This appropriation is limited to write-offs and remissions for Crown debt administered by Inland Revenue, excluding child support and student loans, and to the impairment of this debt.	841,000	344,000	1,185,000
Impairment of Debt and Debt Write-Offs Relating to Child Support (M57) (A10) This appropriation is limited to write-offs and the impairment for child support and Crown entitlement debt.	-	90,000	90,000
Impairment of Debt Relating to Student Loans (M57) (A10) This appropriation is limited to the impairment of student loan debt.	-	160,000	160,000
Initial Fair Value Write-Down Relating to Student Loans (M57) (A10) This appropriation is limited to the initial fair value write-down of student loans.	662,000	(90,000)	572,000
Initial Fair Value Write-Down Relating to the Small Business Cashflow Scheme COVID-19 (M57) (A10) This appropriation is limited to the initial fair value write-down of small business cashflow scheme COVID-19.	279,000	(203,000)	76,000
KiwiSaver: Employee and Employer Contributions PLA (M57) (A10) This appropriation is limited to Inland Revenue paying employee and employer contributions to KiwiSaver Scheme providers in accordance with section 73(3) of the KiwiSaver Act 2006.	8,480,000	250,000	8,730,000
Research, Science and Innovation: R&D Tax Incentive (M84) (A10) This appropriation is limited to providing an R&D tax credit to eligible R&D performing businesses.	472,525	(111,000)	361,525
Total Non-Departmental Other Expenses	11,534,525	346,000	11,880,525
Non-Departmental Capital Expenditure			
Small Business Cashflow Scheme COVID-19 (M57) (A10) This appropriation is limited to providing a loan to eligible businesses to manage the economic impacts of COVID-19.	652,000	(507,000)	145,000
Total Non-Departmental Capital Expenditure	652,000	(507,000)	145,000

	2022/23		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
Multi-Category Expenses and Capital Expenditure			
Services for Customers MCA (M57) (A10)	721,857	(21,826)	700,031
The single overarching purpose of this appropriation is to deliver a customer-centric, integrated tax and entitlement service experience for New Zealanders that is agile and intelligence-led.			
Departmental Output Expenses			
Investigations	125,891	(13,311)	112,580
This category is limited to Inland Revenue undertaking investigation, audit and litigation activities.			
Management of Debt and Unfiled Returns	95,859	(4,098)	91,761
This category is limited to activities to prevent returns and debt becoming overdue, and to collect unfiled returns and overdue payments, whether for the Crown, other agencies or external parties.			
Policy advice	15,980	651	16,631
This category is limited to the provision of advice, including second opinion advice and contributions to policy advice led by other agencies, to support decision-making by Ministers on government policy matters.			
Services to Ministers and to inform the public about entitlements and meeting obligations	312,978	15,834	328,812
This category is limited to the provision of services to help Ministers fulfil their responsibilities to Parliament and the New Zealand public, other than policy decision-making responsibilities, and to provide information and assistance to the public to make them aware of their obligations and entitlements.			
Services to Process Obligations and Entitlements	171,149	(20,902)	150,247
This category is limited to the registration, assessment and processing of tax obligations and other entitlements, including associated review and Crown accounting activities, and the collection and sharing of related information with other agencies.			
Total Multi-Category Expenses and Capital Expenditure	721,857	(21,826)	700,031
Total Annual Appropriations and Forecast Permanent Appropriations	18,267,006	(506,226)	17,760,780

Capital Injection Authorisations

	2022/23		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Inland Revenue Department - Capital Injection (M57) (A10)	2,700	-	2,700

Supporting Information

Part 1 - Vote as a Whole

1.2 - Trends in the Vote

Summary of Financial Activity

	2022/23				
	Estimates \$000	Supplementary Estimates			Total \$000
		Departmental Transactions \$000	Non- Departmental Transactions \$000	Total Transactions \$000	
Appropriations					
Output Expenses	1,524	300	-	300	1,824
Benefits or Related Expenses	5,272,000	N/A	(335,000)	(335,000)	4,937,000
Borrowing Expenses	8,400	-	2,700	2,700	11,100
Other Expenses	11,558,525	8,600	346,000	354,600	11,913,125
Capital Expenditure	704,700	-	(507,000)	(507,000)	197,700
Intelligence and Security Department Expenses and Capital Expenditure	-	-	N/A	-	-
Multi-Category Expenses and Capital Expenditure (MCA)					
<i>Output Expenses</i>	721,857	(21,826)	-	(21,826)	700,031
<i>Other Expenses</i>	-	-	-	-	-
<i>Capital Expenditure</i>	-	N/A	-	-	-
Total Appropriations	18,267,006	(12,926)	(493,300)	(506,226)	17,760,780
Crown Revenue and Capital Receipts					
Tax Revenue	109,404,000	N/A	(1,835,000)	(1,835,000)	107,569,000
Non-Tax Revenue	789,000	N/A	171,000	171,000	960,000
Capital Receipts	2,210,000	N/A	33,600	33,600	2,243,600
Total Crown Revenue and Capital Receipts	112,403,000	N/A	(1,630,400)	(1,630,400)	110,772,600

Part 2 - Details of Departmental Appropriations

2.1 - Departmental Output Expenses

Services to Other Agencies RDA (M57) (A10)

Scope of Appropriation

This appropriation is limited to the provision of services by Inland Revenue to other agencies, where those services are not within the scope of another departmental output expense appropriation in Vote Revenue.

Expenses and Revenue

	2022/23		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	1,524	300	1,824
Revenue from the Crown	-	-	-
Revenue from Others	1,524	300	1,824

Reasons for Change in Appropriation

This appropriation increased by \$300,000 to \$1.824 million in 2022/23 due to an increase in accommodation sub-leasing expenditure recovered from other government agencies.

2.2 - Departmental Other Expenses

Residual activities following the transformation programme's substantive closure (M57) (A10)

Scope of Appropriation

This appropriation is limited to residual activities consistent with Inland Revenue's transformation programme that still need to be completed following its substantive closure.

Reasons for Change in Appropriation

This appropriation increased by \$8.600 million to \$32.600 million in 2022/23 due to a capital to operating swap to reflect a change in the mix of capital and operating expenditure for residual transformation activities.

Part 3 - Details of Non-Departmental Appropriations

3.2 - Non-Departmental Benefits or Related Expenses

Best Start Tax Credit PLA (M57) (A10)

Scope of Appropriation

This appropriation is limited to Best Start Tax Credits made to eligible recipients in accordance with section 185 of the Tax Administration Act 1994.

Reasons for Change in Appropriation

This appropriation decreased by \$51 million to \$324 million for 2022/23 due to higher than expected abatement from stronger income growth reducing the number of entitlements.

Child Support Payments PLA (M57) (A10)

Scope of Appropriation

This appropriation is limited to child support payments to receiving carers incurred under section 140(2) of the Child Support Act 1991.

Reasons for Change in Appropriation

This appropriation increased by \$10 million to \$295 million for 2022/23 due to the impact of a stronger labour market increasing the amount of child support assessed and forwarded to recipient parents.

Family Tax Credit PLA (M57) (A10)

Scope of Appropriation

Family Support payments made to beneficiaries and non-beneficiaries during the year (expenses incurred pursuant to section 185 of the Tax Administration Act 1994).

Reasons for Change in Appropriation

This appropriation decreased by \$210 million to \$2,165 million for 2022/23 due to the higher than expected abatement of entitlements from income growth, which exceeded the growth in entitlements from indexation events in April 2022 and April 2023.

In-Work Tax Credit PLA (M57) (A10)

Scope of Appropriation

This appropriation is limited to assistance for low to middle income families (expenses incurred pursuant to section 185 of the Tax Administration Act 1994).

Reasons for Change in Appropriation

This appropriation decreased by \$88 million to \$457 million for 2022/23 due to lower entitlement as a result of stronger income growth and a changed abatement rate. About 75% of the In-Work Tax Credit is paid to families who earn above the abatement threshold, and the tax credit is therefore sensitive to income growth, which has been stronger than expected throughout the year.

KiwiSaver: Interest (M57) (A10)

Scope of Appropriation

To enable the payment of interest on KiwiSaver contributions as set out in the KiwiSaver Act 2006.

Reasons for Change in Appropriation

This appropriation decreased by \$1 million to \$1 million for 2022/23 in line with expected expenditure.

KiwiSaver: Tax Credit (M57) (A10)

Scope of Appropriation

This appropriation is limited to tax credits and residual KiwiSaver entitlements paid to KiwiSaver members in accordance with the Income Tax Act 2007 and KiwiSaver Act 2006.

Reasons for Change in Appropriation

- This appropriation increased by \$20 million to \$1,048 million for 2022/23 as a result of:
- stronger than expected wage growth increasing qualifying contributions during the year, and
- a contingency of \$10 million to prevent any overspend without legislative authority in the remaining months of the year as this is a demand driven appropriation that does not have permanent legislative authority.

Minimum Family Tax Credit PLA (M57) (A10)

Scope of Appropriation

Extra payment made to families where at least one parent is working for salary or wages (expenses incurred pursuant to section 185 of the Tax Administration Act 1994).

Reasons for Change in Appropriation

This appropriation decreased by \$5 million to \$12 million for 2022/23 due to higher than expected income growth leading to lower demand for this tax credit.

Paid Parental Leave Payments (M57) (A10)

Scope of Appropriation

This appropriation is limited to Paid Parental Leave Payments made to parents in accordance with the Parental Leave and Employment Protection Act 1987.

Reasons for Change in Appropriation

This appropriation decreased by \$10 million to \$635 million for 2022/23 due to:

- a lower than expected take up of payments through the year, partially offset by
- a contingency of \$5 million to prevent any overspend without legislative authority in the remaining months of the year as this is a demand driven appropriation that does not have permanent legislative authority.

3.3 - Non-Departmental Borrowing Expenses

Environmental Restoration Account Interest PLA (M57) (A10)

Scope of Appropriation

This appropriation is limited to interest on Environmental Restoration accounts, authorised by section 65ZH(1) of the Public Finance Act 1989.

Reasons for Change in Appropriation

This appropriation increased by \$700,000 to \$2.100 million for 2022/23 due to increased deposit activity during the year. This scheme allows businesses to set aside money to cover costs for monitoring, avoiding, remedying or mitigating any detrimental environmental effects which may occur in later years. Interest payable depends on amounts deposited into the scheme.

Income Equalisation Interest PLA (M57) (A10)

Scope of Appropriation

This appropriation is limited to interest on Income Equalisation Reserve Scheme accounts held by taxpayers in the farming, fishing or forestry industries, authorised by section 65ZH(1) of the Public Finance Act 1989.

Reasons for Change in Appropriation

This appropriation increased by \$2 million to \$9 million for 2022/23 due to increased deposit activity during the year. This scheme allows farmers, fishers, growers and foresters to even out fluctuations in their income by spreading their gross income from year to year. Interest payable depends on amounts deposited into the scheme.

3.4 - Non-Departmental Other Expenses

Cost of Living payment (M57) (A10)

Scope of Appropriation

This appropriation is limited to payments to individuals to address the cost of living in accordance with Cabinet decisions.

Reasons for Change in Appropriation

This appropriation decreased by \$94 million to \$706 million for 2022/23 due to the lower than forecast number of claims.

Impairment of Debt and Debt Write-Offs (M57) (A10)

Scope of Appropriation

This appropriation is limited to write-offs and remissions for Crown debt administered by Inland Revenue, excluding child support and student loans, and to the impairment of this debt.

Reasons for Change in Appropriation

This appropriation increased by \$344 million to \$1,185 million for 2022/23 due to:

- a \$200 million contingency to cover any unexpected large write-offs where the debt is not fully impaired, any increases to the level of forecast overdue debt above the level forecast and/or changes in the impairment of this debt based on the final external valuation. It is also to prevent any unauthorised expenditure, as this appropriation does not have a permanent legislative authority
- a \$108 million increase based on the forecast debt and impairment position as at 30 June 2023, and
- a \$36 million increase from Cabinet decisions.

Impairment of Debt and Debt Write-Offs Relating to Child Support (M57) (A10)

Scope of Appropriation

This appropriation is limited to write-offs and the impairment for child support and Crown entitlement debt.

Expenses

	2022/23		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	-	90,000	90,000

What is Intended to be Achieved with this Appropriation

This appropriation is intended to provide for impairment losses which result from a reduction in the recoverable value of the total child support debt.

How Performance will be Assessed and End of Year Reporting Requirements

An exemption was granted under section 15D(2)(b)(ii) of the Public Finance Act 1989, as additional performance information is unlikely to be informative because this appropriation is solely for the impairment of child support debt. Performance information relating to this expenditure is provided under the Management of debt and unfiled returns category within the Services for customers multi-category appropriation.

Reasons for Change in Appropriation

This appropriation of \$90 million for 2022/23 is due to:

- a \$62 million forecast loss based on the interim valuation for the child support debt that was completed in March 2023, and
- a \$28 million contingency to cover any material differences between the interim and final child support debt valuation results as this appropriation does not have a permanent legislative authority.

Impairment of Debt Relating to Student Loans (M57) (A10)*Scope of Appropriation*

This appropriation is limited to the impairment of student loan debt.

Expenses

	2022/23		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	-	160,000	160,000

What is Intended to be Achieved with this Appropriation

This appropriation is intended to provide for incurring the expense to recognise an impairment loss and reflect the recoverable value of the total student loan debt at the end of a financial year.

How Performance will be Assessed and End of Year Reporting Requirements

An exemption was granted under section 15D(2)(b)(ii) of the Public Finance Act 1989, as additional performance information is unlikely to be informative because this appropriation is solely for the impairment of student loan debt. Performance information relating to this expenditure will be available to the House of Representatives in the Student Loan Scheme Annual Report 2023.

Reasons for Change in Appropriation

This appropriation of \$160 million for 2022/23 is due to:

- a \$40 million forecast gain based on the interim valuation for the student loan scheme that was completed in March 2023, reduced by
- a \$200 million contingency to cover any material differences between the interim and final student loan scheme valuation results as this appropriation does not have a permanent legislative authority.

Initial Fair Value Write-Down Relating to Student Loans (M57) (A10)

Scope of Appropriation

This appropriation is limited to the initial fair value write-down of student loans.

Reasons for Change in Appropriation

This appropriation decreased by \$90 million to \$572 million for 2022/23 mainly due to:

- a \$150 million decrease due to lower lending than forecasted, partially offset by
- a \$40 million increase in write-down as a result of higher discount rates, and
- a contingency of \$20 million as this appropriation does not have a permanent legislative authority.

Initial Fair Value Write-Down Relating to the Small Business Cashflow Scheme COVID-19 (M57) (A10)

Scope of Appropriation

This appropriation is limited to the initial fair value write-down of small business cashflow scheme COVID-19.

Reasons for Change in Appropriation

This appropriation decreased by \$203 million to \$76 million for 2022/23 due to:

- a \$221 million decrease due to lower lending than forecasted, partially offset by
- a \$13 million increase in the initial fair value write-down, and
- a contingency of \$5 million as this appropriation does not have a permanent legislative authority.

KiwiSaver: Employee and Employer Contributions PLA (M57) (A10)

Scope of Appropriation

This appropriation is limited to Inland Revenue paying employee and employer contributions to KiwiSaver Scheme providers in accordance with section 73(3) of the KiwiSaver Act 2006.

Reasons for Change in Appropriation

This appropriation increased by \$250 million to \$8,730 million for 2022/23 due to stronger income growth and hence increased contributions to savings.

Research, Science and Innovation: R&D Tax Incentive (M84) (A10)

Scope of Appropriation

This appropriation is limited to providing an R&D tax credit to eligible R&D performing businesses.

Reasons for Change in Appropriation

This appropriation decreased by \$111 million to \$361.525 million for 2022/23 due to:

- a \$103 million reduction in actual claims compared with forecast for the 31 March 2021 tax year, and
- a \$8 million decrease in appropriation due to the decline of new gross domestic product (GDP) forecasts from the Treasury.

3.5 - Non-Departmental Capital Expenditure

Small Business Cashflow Scheme COVID-19 (M57) (A10)

Scope of Appropriation

This appropriation is limited to providing a loan to eligible businesses to manage the economic impacts of COVID-19.

Reasons for Change in Appropriation

This appropriation decreased by \$507 million to \$145 million for 2022/23 due to:

- a \$517 million decrease in the full year lending forecast based on recent demand for loans, partially offset by
- a contingency of \$10 million as this appropriation does not have a permanent legislative authority.

Part 4 - Details of Multi-Category Expenses and Capital Expenditure

4 - Multi-Category Expenses and Capital Expenditure

Services for Customers (M57) (A10)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to deliver a customer-centric, integrated tax and entitlement service experience for New Zealanders that is agile and intelligence-led.

Scope of Appropriation

Departmental Output Expenses

Investigations

This category is limited to Inland Revenue undertaking investigation, audit and litigation activities.

Management of Debt and Unfiled Returns

This category is limited to activities to prevent returns and debt becoming overdue, and to collect unfiled returns and overdue payments, whether for the Crown, other agencies or external parties.

Policy advice

This category is limited to the provision of advice, including second opinion advice and contributions to policy advice led by other agencies, to support decision-making by Ministers on government policy matters.

Services to Ministers and to inform the public about entitlements and meeting obligations

This category is limited to the provision of services to help Ministers fulfil their responsibilities to Parliament and the New Zealand public, other than policy decision-making responsibilities, and to provide information and assistance to the public to make them aware of their obligations and entitlements.

Services to Process Obligations and Entitlements

This category is limited to the registration, assessment and processing of tax obligations and other entitlements, including associated review and Crown accounting activities, and the collection and sharing of related information with other agencies.

Expenses, Revenue and Capital Expenditure

	2022/23		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	721,857	(21,826)	700,031
Departmental Output Expenses			
Investigations	125,891	(13,311)	112,580
Management of Debt and Unfiled Returns	95,859	(4,098)	91,761
Policy advice	15,980	651	16,631
Services to Ministers and to inform the public about entitlements and meeting obligations	312,978	15,834	328,812
Services to Process Obligations and Entitlements	171,149	(20,902)	150,247
Funding for Departmental Output Expenses			
Revenue from the Crown	705,156	(11,226)	693,930
Investigations	125,742	(13,311)	112,431
Management of Debt and Unfiled Returns	94,587	(4,098)	90,489
Policy advice	15,979	651	16,630
Services to Ministers and to inform the public about entitlements and meeting obligations	311,933	15,834	327,767
Services to Process Obligations and Entitlements	156,915	(10,302)	146,613
Revenue from Others	16,701	(10,600)	6,101
Investigations	149	-	149
Management of Debt and Unfiled Returns	1,272	-	1,272
Policy advice	1	-	1
Services to Ministers and to inform the public about entitlements and meeting obligations	1,045	-	1,045
Services to Process Obligations and Entitlements	14,234	(10,600)	3,634

Reasons for Change in Appropriation

This appropriation decreased by \$21.826 million to \$700.031 million in 2022/23 due to:

- a fiscally neutral adjustment of \$25 million in depreciation to transfer funding from 2022/23 to 2029/30 and 2030/31 to reflect Inland Revenue's updated long-term capital plan
- a reduction in Revenue Other from ACC of 10.600 million in 2022/23 and outyears due to a new costing approach agreed with ACC for collecting the earners' levy through the PAYE system
- a retention of administrative savings of \$10 million transferred from 2022/23 to 2023/24 due to the timing of expenditure from recruiting challenges in the current tight labour market and a targeted reduction in discretionary expenditure
- a return of capital charge and depreciation of \$7.667 million in 2022/23 due to a reclassification of capital expenditure to operating expenditure as part of the change in the Crown accounting policy for software as a service arrangements, and
- the return of \$650,000 in 2022/23 for the Cost of Living payment initiative due to less resources required than originally forecast.

This is partially offset by:

- an expense transfer of \$15 million from 2021/22 to 2022/23 due to deferred integrity and other work due to COVID-19
- an expense transfer of 8 million from 2021/22 to 2022/23 due to a change in the timing of depreciation expenditure and software as a service expenditure
- and expense transfer of \$5 million from 2021/22 to 2022/23 due to prioritising resources to complete Inland Revenue's transformation programme and responding to the impacts of COVID-19
- a capital to operating swap of \$3.300 million in 2022/23 for a software version upgrade to Inland Revenue's core tax system
- an expense transfer of \$571,000 from 2021/22 to 2022/23 to complete the Ensuring the tax system is operating fairly initiative, and
- a fiscally neutral adjustment of \$220,000 in 2022/23 from Vote Labour Market to Vote Revenue to jointly establish the New Zealand Income Insurance Scheme.